

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In Re: REFCO INC. SECURITIES LITIGATION

MARC S. KIRSCHNER,  
As Trustee of the Private Actions Trust,

Plaintiff,

vs.

PHILLIP R. BENNETT, SANTO C. MAGGIO,  
ROBERT C. TROSTEN, MAYER, BROWN,  
ROWE & MAW LLP, GRANT THORNTON  
LLP, and ERNST & YOUNG LLP,

Defendants.

MDL-1902 (GEL)

Case No. 07-CV-8165 (GEL)

Judge Gerard E. Lynch

ECF FILED

**DECLARATION OF CHRISTOPHER  
HARRIS IN SUPPORT OF  
DEFENDANT ERNST & YOUNG  
LLP's MOTION TO DISMISS**

**DECLARATION OF CHRISTOPHER HARRIS IN SUPPORT OF DEFENDANT  
ERNST & YOUNG LLP'S MOTION TO DISMISS**

I, Christopher Harris hereby declare under penalty of perjury as follows:

1. I am a member of the law firm of Latham & Watkins LLP, attorneys for defendant Ernst & Young LLP ("EY") in the above-captioned matter. I respectfully submit this Declaration in support of defendant EY's Motion to Dismiss.

2. Attached hereto as Exhibit A is a true and correct copy of excerpts of the Examiner's Final Report, In re Refco, Inc., Case No. 05-60006 (RDD), entered July 11, 2007.

3. Attached hereto as Exhibit B is a true and correct copy of excerpts of the Financial Accounting Standards Board, Statement No. 109, Accounting for Income Taxes (1992).

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, NY  
June 6, 2008

Respectfully submitted,

**LATHAM & WATKINS LLP**

By: /s/ Christopher R. Harris  
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*Attorneys for Defendant  
Ernst & Young LLP*